



Miami-Dade County Public Schools

Internal Audit Report
Selected Schools/Centers

*The Financial Statements Were Fairly Stated For All 50
Schools/Centers In This Report.*

*Audit And Property Inventory Results Were Satisfactory
For Most Schools/Centers.*

*At One School/Center, Controls Over The
Bookkeeping Function And Procedures Over The
Disbursement Of Internal Funds
Need Improvement.*

MARCH 2020

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA

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Chief Auditor

Office of Management and Compliance Audits

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Miami-Dade County Public Schools

giving our students the world

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March 4, 2020

The Honorable Chair and Members of The School Board of Miami-Dade County, Florida
Members of The School Board Audit and Budget Advisory Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

This report includes the internal audit results of 50 schools/centers for the fiscal year ended June 30, 2019. At one school/center, there was a change of Principal since the prior audit.

The main objectives of these audits were to express an opinion on the financial statements of the schools/centers, evaluate compliance with District policies and procedures, and ensure that assets were properly safeguarded. The audits included a review of internal funds and an inventory of property. On a selected basis, we reviewed Title I Program procedures and Full-Time Equivalent (FTE) reporting and student records. Corollary to a review of Title I Program expenditures or as a follow-up to the prior audit, we reviewed Payroll, the Purchasing Card Program, and certain aspects of school site data security.

The financial statements were fairly stated for all 50 schools/centers in this report. Audit and property inventory results were mostly satisfactory. At one school/center, we cited certain non-compliance with bookkeeping practices and procedures over the disbursement of internal funds.

We discussed the audit findings with school, region and district administrations, and their responses are included in this report. In closing, we would like to thank the schools/centers' staff and administration for the cooperation and consideration provided to the audit staff during the performance of these audits.

Sincerely,

Maria T. Gonzalez, CPA
Chief Auditor
Office of Management and Compliance Audits

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EXECUTIVE SUMMARY

The Office of Management and Compliance Audits has completed the audits of 50 schools/centers. These include 20 schools/centers that reports to the North Region Office and 30 schools/centers that report to the Central Region Office. For all schools/centers, the audit scope is one fiscal year ended June 30, 2019. At one school/center, there was a change of Principal since the prior audit.

The audits disclosed that 49 of the 50 schools/centers in this report maintained their records in good order and in accordance with prescribed internal funds policies and procedures. The one (1) school/center with audit findings and the affected areas are as follows:

Work Loc. No.	Name of School/Center <i>Principal's Tenure</i> <i>Treasurer's Tenure</i>	Region Office	Int. Funds Audit Scope/ Survey Period/ Property	Change Of Principal Since Prior Audit	Prior Audit Findings At This School/ Center	No. of Prior Findings	Current Audit-- Total Audit Findings Per School/ Center	Findings Per Category
						Prior Audit Scope		Internal Funds
						Prior Audit Findings		Bookkeeping Function And Disbursement of Funds
7791	1. Booker T. Washington Senior High School <i>Same Principal as in prior audit.</i> <i>Audit period covered the 2018-2019 fiscal year.</i> <i>Change of Treasurer since the prior audit. New Treasurer is experienced.</i> <i>Treasurer during audit period was not experienced.</i> <i>Finding in similar areas as last year (Recurrent).</i>	Central	Int. Funds: 2018-2019 Property: 2019-2020	No	Yes	Two (2) Findings FY 2017-2018 Bookkeeping -- Financial Mgt. Pre-No. Forms, Receipts/Deposits Disbursements Sale of Physical Education Uniforms Student Activities Yearbook	1	1
TOTAL	1 school/center						1	1

As indicated in the preceding table, at one school/center, findings were issued in the area of internal funds.

The table also illustrates the audit scope of the individual school/center, whether a change of Principal since the prior audit occurred, the tenure of the administration under which the findings were assessed, whether a change of Treasurer occurred and whether findings were recurrent.

More specific details regarding names of Principals, Site Administrators and Treasurers, as well as the audit scope and timeframes of administrative/staff assignments are provided on pages 26-33 of this report.

A *Summary Schedule of Audit Findings* listing audit results of current and prior audit periods for all schools/centers in this report is presented on pages 18-25. Management responses are included following the recommendations in the *Findings and Recommendations* section of this report (Pages 38-41); and in the *Appendix Section* in memorandum format (Pages 50-53). We have also included an *Organizational Chart* in this report (Page 49).

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during 2018-2019 fiscal year, on the accrual basis of accounting.

As of June 30, 2019, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$8,054,276 and \$(7,970,168), respectively; while total combined Fund Balance amounted to \$2,014,531 (Pages 6-10).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 50 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual school/center. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances of non-compliance reported at the individual school/center.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up (refer to Audit Opinion, Page 11).

INTERNAL FUNDS

Internal funds records and procedures were reviewed at all 50 schools/centers. At 49 of the 50 schools/centers, we determined there was general compliance with the procedures established in the *Manual of Internal Fund Accounting*. We found that:

- At *Booker T. Washington Senior High School*, similar to the prior audit, controls over the bookkeeping function and the disbursement of funds need improvement. The school was not properly monitoring the availability of funds to make purchases and the Internal Funds-General Program as well as two internal funds accounts closed the year with deficit balances. In addition, we identified some instances where invoices were paid late, and purchase orders were completed after-the-fact. Most conditions happened under the tenure of the former Treasurer. A new Treasurer was hired in August 2019 (Pages 38-41).

PROPERTY

At 50 schools/centers, Property Audits staff inventoried approximately 9,700 equipment items with a total approximate cost of \$25.9 million. Of the 50 inventories, 48 proved satisfactory. At two schools/centers, three equipment items with an approximate cost of \$4,500 and depreciated value of approximately \$1,000 were reported as “unlocated” (refer to *Property Schedule*, Pages 34-36).

Other property losses reported through the *Plant Security Report* process disclosed that three schools/centers reported the loss of four equipment items with an approximate cost of \$5,700 and a depreciated value of approximately \$1,100. These items consisted of two computers, a food transport cart and a heavy-duty pressure cleaner (Page 37).

TITLE I PROGRAM AND PAYROLL

As summarized in the following table, we reviewed Title I Program expenditures at three schools/centers. Part of the Title I Program audit includes the review of payroll expenditures. During our review, we noted that none of the schools selected charged expenditures to Title I Program accounts using the Purchasing Card Program (P-Card):

Work Location No.	Schools/Centers	Region	Title I Program Audit Period	Payroll Audit Period	Total Title I Program Expenditures
7541	North Miami Beach Senior	North	2018-2019	2018-2019	\$ 875,881
1601	Edison Park K-8 Center	Central	2018-2019	2018-2019	314,488
7071	Coral Gables Senior	Central	2018-2019	2018-2019	277,524
Total Title I Program Expenditures					\$ 1,467,893

At these three schools/centers, aggregate expenditures incurred under various Title I programs amounted to approximately \$1,467,900. All three schools/centers reviewed were generally compliant with Title I Program documentation and procedures. At all three schools/centers, we found general compliance with the procedures established in the *Title I Administration Handbook* and in the *Payroll Processing Procedures Manual* that relate to time and attendance.

DATA SECURITY

We reviewed the report titled “*Authorized Applications for Employees by Locations Report*” at the following four (4) schools/centers. For three schools, our reviews were corollary to the Title I Program audit conducted this year. For the remaining school, our review was conducted as part of an audit follow-up:

Work Location No.	Schools/Centers	Region	Audit Period
7541	North Miami Beach Senior	North	2018-2019
1601	Edison Park K-8 Center	Central	2018-2019
7071	Coral Gables Senior	Central	2018-2019
7005	iTech @ Thomas Edison Educational Center	Central	2019-2020

Our review disclosed that the schools/centers generally complied with the review of the report and with the requirements for granting staff's access to system applications. Minor issues regarding staff members' access to certain system applications were discussed with appropriate school administration for their information and follow-up.

PURCHASING CARD (P-CARD) PROGRAM

Disbursements made with the P-Card were reviewed at one individual school/center during the 2018-2019 fiscal year. We conducted our review as part of a follow-up to P-Card issues cited in the prior year's audit:

Work Location No.	School/Center	Region	Audit Period
7005	iTech @ Thomas Edison Educational Center	Central	2018-2019

The school/center reviewed was generally compliant with the guidelines and documentation requirements established in the District's *Purchasing Card Program Policies and Procedures Manual*.

FULL-TIME-EQUIVALENT (FTE) FUNDING

A total of seven (7) schools/centers were selected for FTE audits as summarized in the following table:

Work Location No.	Schools/Centers	Region	Survey Period (SP)	FTE Funding
0721	George Washington Carver Elementary	Central	2019-2020 SP2	\$ 1,267,708
1801	Fairlawn Elementary	Central	2018-2019 SP3	1,687,345
3051	Toussaint L'Ouverture Elementary	Central	2019-2020 SP2	1,374,201
5561	Frances S. Tucker Elementary	Central	2019-2020 SP2	794,204
5831	Henry S. West Laboratory School	Central	2019-2020 SP2	1,057,611
6071	George Washington Carver Middle	Central	2019-2020 SP2	2,296,314
7055	Young Women's Preparatory Academy	Central	2019-2020 SP2	990,829
		Total FTE Funding:		\$ 9,468,212

The total FTE funding amounted to approximately \$9.5 million for the seven schools/centers combined. FTE records reviewed corresponded to the 2018-2019 fiscal year Survey Period 3 (February 2019) and 2019-2020 fiscal year Survey Period 2 (October 2019) as noted in the preceding table. We found that all seven schools/centers were generally compliant with District policy related to FTE documentation and procedures.

AUDIT OPINION

The following tables summarize total receipts, total disbursements and Fund Balance as of June 30, 2019, for the 50 schools/centers included in this report. We are also providing the audit opinion regarding the schools/centers' financial statements:

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

The *Condensed Annual Financial Reports* and *Fund Balance* information as of June 30, 2019, for the 50 schools/centers in this report are as follows:

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
North Region Office Schools/Centers											
0321	Biscayne Beach Elementary	\$ 17,319.91	\$ 204,626.21	\$ (203,554.95)	\$ 18,391.17	\$ 8,831.87	\$ 9,559.30	\$ -	\$ -	\$ -	\$ 18,391.17
0461	Brentwood Elementary	11,815.29	42,304.92	(42,334.34)	11,785.87	6,210.62	5,575.25	-	-	-	11,785.87
0481	James H. Bright/ J.W. Johnson El.	64,451.83	39,451.61	(46,450.58)	57,452.86	12,342.28	45,110.58	-	-	-	57,452.86
0681	Carol City Elementary	19,116.72	7,149.58	(7,133.23)	19,133.07	10,072.57	9,060.50	-	-	-	19,133.07
1161	Crestview Elementary	7,203.04	25,589.76	(24,559.23)	8,233.57	4,447.52	3,786.05	-	-	-	8,233.57
1921	Flamingo Elementary	22,298.28	47,651.29	(47,773.88)	22,175.69	6,161.56	16,014.13	-	-	-	22,175.69
4121	Dr. Robert B. Ingram El.	13,374.51	5,248.45	(6,092.12)	12,530.84	3,616.67	8,914.17	-	-	-	12,530.84
3241	Miami Gardens Elementary	4,751.31	8,201.36	(8,057.64)	4,895.03	3,655.68	1,239.35	-	-	-	4,895.03
3861	North Glade Elementary	16,434.54	13,164.27	(14,183.40)	15,415.41	9,670.59	5,744.82	-	-	-	15,415.41
3901	North Hialeah Elementary	12,399.35	34,208.91	(28,970.14)	17,638.12	11,573.78	6,064.34	-	-	-	17,638.12

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
4001	Norwood Elementary	21,316.33	24,170.03	(25,039.57)	20,446.79	7,312.88	13,133.91	-	-	-	20,446.79
4541	Rainbow Park Elementary	7,900.67	29,774.46	(29,117.77)	8,557.36	5,439.31	3,118.05	-	-	-	8,557.36
5021	Ben Sheppard Elementary	12,581.72	392,183.31	(391,940.78)	12,824.25	6,360.10	6,464.15	-	-	-	12,824.25
5601	Twin Lakes Elementary	20,339.16	10,326.04	(11,636.23)	19,028.97	8,061.42	10,967.55	-	-	-	19,028.97
2371	West Hialeah Gardens El.	33,116.19	478,110.78	(466,043.13)	45,183.84	40,459.61	4,724.23	-	-	-	45,183.84
3001	West Lakes Preparatory Academy	2,149.38	209,517.13	(207,093.53)	4,572.98	4,572.98	-	-	-	-	4,572.98
7291	Jose Marti Mast 6-12 Academy	70,730.65	237,859.69	(235,647.29)	72,943.05	49,126.00	23,817.05	-	-	-	72,943.05
7031	Mast @ FIU Biscayne Bay Campus	38,417.06	114,548.70	(105,322.35)	47,643.41	11,816.91	35,826.50	-	-	-	47,643.41
7391	Miami Lakes Educational Center	107,932.12	490,997.72	(469,392.51)	129,537.33	15,689.94	113,847.39	-	-	-	129,537.33
7541	North Miami Beach Senior	173,434.77	389,468.99	(347,834.39)	215,069.37	73,559.11	141,510.26	-	-	-	215,069.37

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
<u>Central Region Office Schools/Centers</u>											
0101	Arcola Lake Elementary	12,292.66	17,042.14	(17,696.76)	11,638.04	5,122.43	6,515.61	-	-	-	11,638.04
0721	George Washington Carver El.	29,484.66	100,065.28	(107,960.89)	21,589.05	10,353.60	11,235.45	-	-	-	21,589.05
1761	David Fairchild Elementary	99,242.90	109,839.63	(98,853.98)	110,228.55	88,187.13	22,041.42	-	-	-	110,228.55
1801	Fairlawn Elementary	16,448.38	183,540.24	(186,907.56)	13,081.06	(2,146.25)	15,227.31	-	-	-	13,081.06
2351	Eneida Massas Hartner El.	19,560.84	72,241.21	(71,779.54)	20,022.51	10,307.93	9,714.58	-	-	-	20,022.51
2781	Kinloch Park Elementary	44,324.85	143,356.38	(141,405.66)	46,275.57	5,515.72	40,759.85	-	-	-	46,275.57
3051	Toussaint L'Ouverture Elementary	6,847.89	10,531.45	(10,953.20)	6,426.14	435.51	5,990.63	-	-	-	6,426.14
3181	Melrose Elementary	14,737.97	18,673.49	(18,984.46)	14,427.00	5,355.53	9,071.47	-	-	-	14,427.00
4681	Riverside Elementary	23,678.96	151,297.34	(147,798.76)	27,177.54	20,875.83	6,301.71	-	-	-	27,177.54
0081	Lenora B. Smith Elementary	12,063.58	17,992.50	(18,515.02)	11,541.06	5,149.99	5,584.96	-	-	806.11	11,541.06

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
5361	Springview Elementary	19,955.79	90,115.25	(90,033.32)	20,037.72	11,554.89	8,482.83	-	-	-	20,037.72
5441	Sylvania Heights Elementary	17,404.22	172,467.56	(171,110.88)	18,760.90	10,721.27	8,039.63	-	-	-	18,760.90
5561	Frances S. Tucker El.	8,103.62	38,926.84	(29,540.07)	17,490.39	15,492.84	1,997.55	-	-	-	17,490.39
0961	Coral Gables Prep. Academy	32,628.35	101,935.91	(98,324.47)	36,239.79	4,480.66	31,759.13	-	-	-	36,239.79
1401	Charles R. Drew K-8 Center	9,023.33	82,084.41	(80,610.71)	10,497.03	236.64	10,260.39	-	-	-	10,497.03
1441	Paul Laurence Dunbar K-8 Center	14,760.15	13,744.70	(15,115.54)	13,389.31	3,522.82	9,866.49	-	-	-	13,389.31
1601	Edison Park K-8 Center	11,772.30	11,598.62	(11,031.93)	12,338.99	3,872.96	8,466.03	-	-	-	12,338.99
5861	Dr. Henry W. Mack/West Little River K-8 Center	17,041.57	23,056.22	(28,064.64)	12,033.15	4,386.53	7,646.62	-	-	-	12,033.15
3191	Ada Merritt K-8 Center	41,902.20	541,392.07	(515,017.61)	68,276.66	55,567.39	12,709.27	-	-	-	68,276.66
5101	John I. Smith K-8 Center	23,114.31	753,553.19	(753,617.76)	23,049.74	3,018.23	20,031.51	-	-	-	23,049.74
5831	Henry S. West Laboratory School	24,068.68	114,454.27	(118,091.27)	20,431.68	4,059.45	16,372.23	-	-	-	20,431.68

CONDENSED ANNUAL FINANCIAL REPORTS AND FUND BALANCE AS OF JUNE 30, 2019

Work Loc. No.	Schools/Centers	Annual Financial Report				Fund Balance					
		Beginning Balance	Total Receipts	Total Disbursements	End Balance	Checking	Money Market Pool Fund	Other Investments	Accounts Receivable	Accounts Payable	Total Fund Balance
6031	Brownsville Middle	22,489.50	29,897.59	(32,072.88)	20,314.21	1,068.66	19,245.55	-	-	-	20,314.21
6071	George Washington Carver Middle	80,844.46	82,495.71	(90,427.26)	72,912.91	3,817.34	69,095.57	-	-	-	72,912.91
6011	Georgia Jones- Ayers Middle	23,298.24	42,899.30	(44,617.86)	21,579.68	4,219.63	17,360.05	-	-	-	21,579.68
7071	Coral Gables Senior	215,152.95	890,460.49	(838,274.04)	267,339.40	3,482.69	263,658.71	-	198.00	-	267,339.40
7005	iTech @ Thomas Edison Ed. Center	13,470.06	105,706.04	(100,239.98)	18,936.12	14,742.29	4,193.83	-	-	-	18,936.12
7161	Maritime & Science Tech. Academy (MAST)	144,078.71	501,728.11	(532,756.33)	113,050.49	51,037.91	62,012.58	-	-	-	113,050.49
7341	Miami Jackson Senior	27,619.60	365,617.05	(363,213.89)	30,022.76	24,365.89	5,656.87	-	-	-	30,022.76
7791	Booker T. Washington Senior	136,034.30	269,518.75	(323,563.90)	81,989.15	27,851.38	54,137.77	-	-	-	81,989.15
7055	Young Women's Preparatory Academy	91,895.66	193,491.29	(195,411.04)	89,975.91	16,004.57	73,971.34	-	-	-	89,975.91
TOTALS		\$1,930,423.52	\$ 8,054,276.24	\$ (7,970,168.27)	\$ 2,014,531.49	\$ 711,642.86	\$ 1,301,884.52	\$ -	\$ 198.00	\$ 806.11	\$ 2,014,531.49

AUDIT OPINION

Audit Opinion on Financial Statements and Overall Assessment of Internal Controls Over Financial Reporting

Notwithstanding the conditions and findings reported herein, the financial statements of the internal funds of all 50 schools/centers reported herein present fairly, in all material respects, the changes in fund balances arising from the financial activity conducted by the schools/centers during 2018-2019 fiscal year, on the accrual basis of accounting.

As of June 30, 2019, for all 50 schools/centers in this report, total combined receipts and disbursements amounted to \$8,054,276 and \$(7,970,168), respectively; while total combined Fund Balance amounted to \$2,014,531 (Pages 6-10).

Notwithstanding the conditions and findings in this report, as of June 30, 2019, the internal control structure at all 50 schools/centers generally functioned as designed by the District and implemented by the school administration, except for those conditions reported at the individual school/center. With respect to the items tested, the schools/centers were in general compliance with the procedures in the *Manual of Internal Fund Accounting*, except for those instances of non-compliance reported at the individual school/center.

When conditions came to our attention that were deemed non-reportable, because they were immaterial or inconsequential, they were, nevertheless, discussed with management for their information and follow-up.

Tamara Wain

Tamara Wain
Certified Public Accountant
District Director, School Audits Division
Office of Management and Compliance Audits
Miami-Dade County Public Schools

INTERNAL CONTROLS RATING

The internal control ratings for one school/center in this report **with audit exceptions** are depicted as follows:

SCHOOL/CENTER	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>Central Region Office School/Center</u>							
Booker T. Washington Senior		✓			✓		Likely to impact.

INTERNAL CONTROLS RATING

The internal control ratings for the 49 schools/centers in this report **without audit exceptions** are depicted as follows:

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
<u>North Region Office Schools/Centers</u>							
Biscayne Beach Elementary	✓			✓			Not Likely to impact.
Brentwood Elementary	✓			✓			Not Likely to impact.
James H. Bright/J.W. Johnson Elementary	✓			✓			Not Likely to impact.
Carol City Elementary	✓			✓			Not Likely to impact.
Crestview Elementary	✓			✓			Not Likely to impact.
Flamingo Elementary	✓			✓			Not Likely to impact.
Dr. Robert B. Ingram Elementary	✓			✓			Not Likely to impact.
Miami Gardens Elementary	✓			✓			Not Likely to impact.
North Glade Elementary	✓			✓			Not Likely to impact.
North Hialeah Elementary	✓			✓			Not Likely to impact.
Norwood Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Rainbow Park Elementary	✓			✓			Not Likely to impact.
Ben Sheppard Elementary	✓			✓			Not Likely to impact.
Twin Lakes Elementary	✓			✓			Not Likely to impact.
West Hialeah Gardens Elementary	✓			✓			Not Likely to impact.
West Lakes Preparatory Academy	✓			✓			Not Likely to impact.
Jose Marti Mast 6-12 Academy	✓			✓			Not Likely to impact.
Mast @ FIU Biscayne Bay Campus	✓			✓			Not Likely to impact.
Miami Lakes Educational Center	✓			✓			Not Likely to impact.
North Miami Beach Senior	✓			✓			Not Likely to impact.
<u>Central Region Office Schools/Centers</u>							
Arcola Lake Elementary	✓			✓			Not Likely to impact.
George Washington Carver Elementary	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
David Fairchild Elementary	✓			✓			Not Likely to impact.
Fairlawn Elementary	✓			✓			Not Likely to impact.
Eneida Massas Hartner Elementary	✓			✓			Not Likely to impact.
Kinloch Park Elementary	✓			✓			Not Likely to impact.
Toussaint L'Ouverture Elementary	✓			✓			Not Likely to impact.
Melrose Elementary	✓			✓			Not Likely to impact.
Riverside Elementary	✓			✓			Not Likely to impact.
Lenora B. Smith Elementary	✓			✓			Not Likely to impact.
Springview Elementary	✓			✓			Not Likely to impact.
Sylvania Heights Elementary	✓			✓			Not Likely to impact.
Frances S. Tucker Elementary	✓			✓			Not Likely to impact.
Coral Gables Preparatory Academy	✓			✓			Not Likely to impact.
Charles R. Drew K-8 Center	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Paul Laurence Dunbar K-8 Center	✓			✓			Not Likely to impact.
Edison Park K-8 Center	✓			✓			Not Likely to impact.
Dr. Henry W. Mack/West Little River K-8 Center	✓			✓			Not Likely to impact.
Ada Merritt K-8 Center	✓			✓			Not Likely to impact.
John I. Smith K-8 Center	✓			✓			Not Likely to impact.
Henry S. West Laboratory School	✓			✓			Not Likely to impact.
Brownsville Middle	✓			✓			Not Likely to impact.
George Washington Carver Middle	✓			✓			Not Likely to impact.
Georgia Jones-Ayers Middle	✓			✓			Not Likely to impact.
Coral Gables Senior	✓			✓			Not Likely to impact.
iTech @ Thomas Edison Educational Center	✓			✓			Not Likely to impact.
Maritime & Science Technology Academy (MAST)	✓			✓			Not Likely to impact.

INTERNAL CONTROLS RATING

SCHOOLS/CENTERS	PROCESS & IT CONTROLS			POLICY & PROCEDURES COMPLIANCE			EFFECT
	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	SATISFACTORY	NEEDS IMPROVEMENT	INADEQUATE	
Miami Jackson Senior	✓			✓			Not Likely to impact.
Young Women's Preparatory Academy	✓			✓			Not Likely to impact

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the one school/center in this report **with audit exceptions** are as follows:

WORK LOC. NO.	SCHOOL/CENTER	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
<u>Central Region Office School/Center</u>							
7791	Booker T. Washington Senior	Int. Funds: 2018-2019	1	• Bookkeeping Practices And Disbursements	Int. Funds: 2017-2018	2	<ul style="list-style-type: none">• Bookkeeping (Financial Management, Pre-Numbered Forms, Receipts & Deposits, Disbursements)• Sale of Physical Education (P.E.) Uniforms, Student Activities and Yearbook
TOTAL			1			2	

Note:

No change of Principal at this school/center. Prior and current audit findings under same Principal.

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

Summary of findings of the 49 schools/centers in this report **without audit exceptions** are as follows:

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ <i>FTE Survey</i>	Total Per Center	Area Of Findings
<u>North Region Office Schools/Centers</u>							
0321	Biscayne Beach Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0461	Brentwood Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-18 SP3	None	
0481	James H. Bright/J.W. Johnson Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
0681	Carol City Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1161	Crestview Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1921	Flamingo Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4121	Dr. Robert B. Ingram Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3241	Miami Gardens Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3861	North Glade Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-18 SP3	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
3901	North Hialeah Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4001	Norwood Elementary	Int. Funds: 2018-2019	None		Int. Funds 2017-2018	None	
4541	Rainbow Park Elementary	Int. Funds: 2018-2019	None		Int. Funds 2017-2018	None	
5021	Ben Sheppard Elementary	Int. Funds: 2018-2019	None		Int. Funds 2017-2018 Title I, Payroll & Credit Card 2017-2018 Data Security: 2018-2019	None	
5601	Twin Lakes Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
2371	West Hialeah Gardens Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP3	None	
3001	West Lakes Preparatory Academy	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	
7291	Jose Marti Mast 6-12 Academy	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7031	Mast @ FIU Biscayne Bay Campus	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7391	Miami Lakes Educational Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Title I, Payroll & Credit Card 2017-2018 Data Security: 2018-2019	None	
7541	North Miami Beach Senior	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP3	None	
<u>Central Region Office Schools/Centers</u>							
0101	Arcola Lake Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-18 SP3	None	
0721	George Washington Carver Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
1761	David Fairchild Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1801	Fairlawn Elementary	Int. Funds: 2018-2019 FTE: 2018-19 SP3	None		Int. Funds: 2017-2018	None	
2351	Eneida Massas Hartner Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Title I, Payroll & Credit Card 2017-2018 Data Security: 2018-2019	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
2781	Kinloch Park Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
3051	Toussaint L'Ouverture Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
3181	Melrose Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
4681	Riverside Elementary	Int. Funds: 2018-2019	None		Int. Funds 2016-2017 2017-2018 Title I, Payroll, Credit Card & Data Security 2017-2018	None	
0081	Lenora B. Smith Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5361	Springview Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5441	Sylvania Heights Elementary	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
5561	Frances S. Tucker Elementary	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
0961	Coral Gables Preparatory Academy	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
1401	Charles R. Drew K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1441	Paul Laurence Dunbar K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
1601	Edison Park K-8 Center	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018	None	
5861	Dr. Henry W. Mack/West Little River K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
3191	Ada Merritt K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Payroll: 2018-2019	None	
5101	John I. Smith K-8 Center	Int. Funds: 2018-2019	None		Int. Funds: 2016-2017 2017-2018	None	

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
5831	Henry S. West Laboratory School	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
6031	Brownsville Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2017-18 SP3	None	
6071	George Washington Carver Middle	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
6011	Georgia Jones-Ayers Middle	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 Title I & Payroll 2017-2018 Data Security: 2018-2019	None	
7071	Coral Gables Senior	Int. Funds: 2018-2019 Title I: 2018-2019 Payroll: 2018-2019 Data Security: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	None	
7005	iTech @ Thomas Edison Educational Center	Int. Funds: 2018-2019 P-Card: 2018-2019 Data Security: 2019-2020	None		Int. Funds: 2017-2018 P-Card: 2017-2018 2018-2019 Payroll: 2017-2018 2018-2019 Data Security: 2018-2019	2	<ul style="list-style-type: none"> • Bookkeeping (Receipts & Deposits, Disbursements, P-Card Purchases, Pre-Numbered Forms) • Student Activities

SUMMARY SCHEDULE OF AUDIT FINDINGS CURRENT AND PRIOR AUDIT PERIODS

WORK LOC. NO.	SCHOOLS/CENTERS	CURRENT AUDIT PERIOD	CURRENT AUDIT PERIOD FINDINGS		PRIOR AUDIT PERIOD	PRIOR AUDIT PERIOD FINDINGS	
		Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings	Prior Fiscal Year(s)/ FTE Survey	Total Per Center	Area Of Findings
7161	Maritime & Science Technology Academy (MAST)	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018	None	
7341	Miami Jackson Senior	Int. Funds: 2018-2019	None		Int. Funds: 2017-2018 FTE: 2018-19 SP2	2	<ul style="list-style-type: none"> • Overspending/ Deficit Balances in Athletic Program and Accounts • FTE OJT
7055	Young Women's Preparatory Academy	Int. Funds: 2018-2019 FTE: 2019-20 SP2	None		Int. Funds: 2017-2018	None	
TOTAL			None			4	

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the one school/center **with audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) and other staff involved during the audit period:

Work Loc. No.	Schools/Centers Current Audit Scope Prior Audit Scope & Presentation to ABAC	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office School/Center</u>			
7791	<p>Booker T. Washington Senior High School</p> <p>Current Audit: (1-Year Audit) (2018-2019)</p> <p>Prior Audit: (1-Year Audit) (2017-2018)</p> <p>Presented to ABAC on July 16, 2019. Two findings reported under same Principal and former Treasurer.</p>	<p>Principal:</p> <ul style="list-style-type: none"> Mr. William Aristide <hr/> <p>Treasurer: Ms. Jocelyn Hernandez (Through July 2019) Treasurer with no prior experience.</p>	<p>Principal:</p> <ul style="list-style-type: none"> Mr. William Aristide (No Change). <hr/> <p>Treasurer: Ms. Loretta Roby (Change of Treasurer Since Prior Audit).</p>

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Listed below are the names of the principal/administration and other responsible staff during the audit period and current period, for the 49 schools/centers **without audit exceptions**. The highlighted table cell represents the principal(s)/administrator(s) in charge of the school/center and the treasurer(s) during the audit period:

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>North Region Office Schools/Centers</u>			
0321	Biscayne Beach Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Karen D. Villalba-Belusic	Principal: • Ms. Karen D. Villalba-Belusic (No Change).
		Treasurer: Ms. Irma Yanes	Treasurer: Ms. Irma Yanes (No Change).
0461	Brentwood Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Tamika R. Robinson	Principal: • Ms. Tamika R. Robinson (No Change).
		Treasurer: Ms. Barbara L. Dejoie	Treasurer: Ms. Barbara L. Dejoie (No Change).
0481	James H. Bright/J.W. Johnson Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Claudine Winsor	Principal: • Ms. Claudine Winsor (No Change).
		Treasurers: Ms. Lilliam A. Muñoz (Through February 2019) Ms. Ciara G. Montes	Treasurer: Ms. Ciara G. Montes (No Change).
0681	Carol City Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Thalya Watkins	Principal: • Dr. Thalya Watkins (No Change).
		Treasurer: Ms. Arronda Dunn	Treasurer: Ms. Arronda Dunn (No Change).
1161	Crestview Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Maria V. Kerr	Principal: • Ms. Maria V. Kerr (No Change).
		Treasurer: Ms. Sheronda L. Weems-Jones (Through November 2019)	Treasurer: Ms. Shawanda T. Hollomon (Change of Treasurer Since Prior Audit).
1921	Flamingo Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Ileana R. Sotolongo	Principal: • Ms. Ileana R. Sotolongo (No Change).
		Treasurer: Ms. Vivian L. Cruz	Treasurer: Ms. Vivian L. Cruz (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4121	Dr. Robert B. Ingram Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Cynthia Clay	Principal: • Dr. Cynthia Clay (No Change).
		Treasurer: Ms. Charlene R. Benjamin	Treasurer: Ms. Charlene R. Benjamin (No Change).
3241	Miami Gardens Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Kathleen John-Louissaint	Principal: • Ms. Kathleen John-Louissaint (No Change).
		Treasurer: Ms. Nancy Badillo	Treasurer: Ms. Nancy Badillo (No Change).
3861	North Glade Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Ann M. Lewis	Principal: • Ms. Ann M. Lewis (No Change).
		Treasurer: Ms. Angela Camell-Rowe (Part-time)	Treasurer: Ms. Angela Camell-Rowe (Part-time) (No Change).
3901	North Hialeah Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Carlos A. Salcedo	Principal: • Mr. Carlos A. Salcedo (No Change).
		Treasurer: Ms. Briggitte L. Herrera	Treasurer: Ms. Briggitte L. Herrera (No Change).
4001	Norwood Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Kevin N. Williams	Principal: • Dr. Kevin N. Williams (No Change).
		Treasurer: Ms. Nancy Ballesteros	Treasurer: Ms. Nancy Ballesteros (No Change).
4541	Rainbow Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Robin T. Armstrong	Principal: • Ms. Robin T. Armstrong (No Change).
		Treasurer: Ms. Latania E. Burnett-Robinson	Treasurer: Ms. Latania E. Burnett-Robinson (No Change).
5021	Ben Sheppard Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Eduardo J. Tagle	Principal: • Dr. Eduardo J. Tagle (No Change).
		Treasurer: Ms. Ana M. Moya	Treasurer: Ms. Ana M. Moya (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
5601	Twin Lakes Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Ivette Bernal-Pino	Principal: • Ms. Ivette Bernal-Pino (No Change).
		Treasurer: Ms. Sandra B. Valdes	Treasurer: Ms. Sandra B. Valdes (No Change).
2371	West Hialeah Gardens Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Sharon M. Gonzalez	Principal: • Ms. Sharon M. Gonzalez (No Change).
		Treasurer: Ms. Josette M. Rodriguez	Treasurer: Ms. Josette M. Rodriguez (No Change).
3001	West Lakes Preparatory Academy (1-Year Audit) (2018-19)	Principal: • Ms. Richelle P. Thomas	Principal: • Ms. Richelle P. Thomas (No Change).
		Treasurer: Ms. Linda A. Breland	Treasurer: Ms. Linda A. Breland (No Change).
7291	Jose Marti MAST 6-12 Academy (1-Year Audit) (2018-19)	Principal: • Mr. Jose Enriquez, Jr.	Principal: • Mr. Jose Enriquez, Jr. (No Change).
		Treasurer: Ms. Ingrid Noa	Treasurer: Ms. Ingrid Noa (No Change).
7031	MAST @ FIU Biscayne Bay Campus (1-Year Audit) (2018-19)	Principal: • Dr. Matthew J. Welker	Principal: • Dr. Matthew J. Welker (No Change).
		Treasurer: Ms. Awilda L. Roman	Treasurer: Ms. Awilda L. Roman (No Change).
7391	Miami Lakes Educational Center ^(a) (1-Year Audit) (2018-19)	Principal: • Ms. Lourdes Diaz (Through November 2019; presently Region Administrative Director at North Region Office)	Principal: • Mr. Yaset Fernandez (Change of Principal Since Prior Audit).
		Treasurer: Ms. Geydis Leonard	Treasurer: Ms. Geydis Leonard (No Change).
7541	North Miami Beach Senior (1-Year Audit) (2018-19)	Principal: • Mr. Randy A. Milliken	Principal: • Mr. Randy A. Milliken (No Change).
		Treasurer: Ms. Sonya O. Powell-Glasgow	Treasurer: Ms. Sonya O. Powell-Glasgow (No Change).

Note:

(a) Change of Principal at this school/center since prior audit (1 school/center).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
<u>Central Region Office Schools/Centers</u>			
0101	Arcola Lake Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Cynthia L. Hannah	Principal: • Dr. Cynthia L. Hannah (No Change).
		Treasurer: Ms. Tameika K. Davis	Treasurer: Ms. Tameika K. Davis (No Change).
0721	George Washington Carver Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Patricia D. Fairclough	Principal: • Ms. Patricia D. Fairclough (No Change).
		Treasurer: Ms. Elena Rosas	Treasurer: Ms. Elena Rosas (No Change).
1761	David Fairchild Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Lucy Amengual	Principal: • Ms. Lucy Amengual (No Change).
		Treasurer: Ms. Julie R. Scholl	Treasurer: Ms. Julie R. Scholl (No Change).
1801	Fairlawn Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Heather D. Tyler	Principal: • Ms. Heather D. Tyler (No Change).
		Treasurer: Ms. Yenisel Arce	Treasurer: Ms. Yenisel Arce (No Change).
2351	Eneida M. Hartner Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Tangela D. Goa	Principal: • Ms. Tangela D. Goa (No Change).
		Treasurer: Ms. Hilda Labrador	Treasurer: Ms. Hilda Labrador (No Change).
2781	Kinloch Park Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Kisa D. Humphrey	Principal: • Ms. Kisa D. Humphrey (No Change).
		Treasurer: Ms. Mercedes D. Quesada	Treasurer: Ms. Mercedes D. Quesada (No Change).
3051	Toussaint L'Ouverture Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Lilia A. Dobao	Principal: • Dr. Lilia A. Dobao (No Change).
		Treasurer: Ms. Kenneshia L. Butler	Treasurer: Ms. Kenneshia L. Butler (No Change).
3181	Melrose Elementary (1-Year Audit) (2018-19)	Principal: • Mr. Sergio A. Muñoz	Principal: • Mr. Sergio A. Muñoz (No Change).
		Treasurer: Ms. Lourdes L. Valdivia	Treasurer: Ms. Lourdes L. Valdivia (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
4681	Riverside Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Erica Y. Brown Treasurers: Ms. Reyna V. Cardoza (Through September 2018) Ms. Danielle Brown (Through July 2019)	Principal: • Dr. Erica Y. Brown (No Change). Treasurers: Ms. Reyna V. Cardoza (Through October 2019) Ms. Carmen B. Gonzalez (Change of Treasurer Since Prior Audit).
0081	Lenora B. Smith Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Shawntai K. Dalton Treasurer: Ms. Mary A. Green	Principal: • Ms. Shawntai K. Dalton (No Change). Treasurer: Ms. Mary A. Green (No Change).
5361	Springview Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Catalina Flor Treasurer: Ms. Elvira C. Andreoli	Principal: • Ms. Catalina Flor (No Change). Treasurer: Ms. Elvira C. Andreoli (No Change).
5441	Sylvania Heights Elementary (1-Year Audit) (2018-19)	Principal: • Ms. Amor Reyes Treasurer: Ms. Maria L. Ceballos	Principal: • Ms. Amor Reyes (No Change). Treasurer: Ms. Maria L. Ceballos (No Change).
5561	Frances S. Tucker Elementary (1-Year Audit) (2018-19)	Principal: • Dr. Fredrelette B. Pickett Treasurer: Ms. Raquel Baena-Lara	Principal: • Dr. Fredrelette B. Pickett (No Change). Treasurer: Ms. Raquel Baena-Lara (No Change).
0961	Coral Gables Preparatory Academy (1-Year Audit) (2018-19)	Principal: • Ms. Jeanette Sierra-Funcia Treasurer: Ms. Mayda C. Baron	Principal: • Ms. Jeanette Sierra-Funcia (No Change). Treasurer: Ms. Mayda C. Baron (No Change).
1401	Charles R. Drew K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Raymond J. Sands Treasurer: Ms. Rosalind E. Brown	Principal: • Mr. Raymond J. Sands (No Change). Treasurer: Ms. Rosalind E. Brown (No Change).
1441	Paul Laurence Dunbar K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Maria D. de Armas Treasurers: Ms. Angela Camell-Rowe (Part-Time) Ms. Melissa Jimenez	Principal: • Ms. Maria D. de Armas (No Change). Treasurers: Ms. Angela Camell-Rowe (Part-Time) Ms. Melissa Jimenez (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
1601	Edison Park K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Carla Patrick Treasurers: Ms. Natavia T. Hudson (Through September 2018) Ms. Valencia N. Gerald	Principal: • Ms. Carla Patrick (No Change). Treasurer: Ms. Valencia N. Gerald (No Change).
5861	Dr. Henry W. Mack/West Little River K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Kimula D. Oce Treasurers: Ms. Chrystal D. Blue (Through July 2018) Ms. Alemarie Gonzalez-Rubi (Part-Time, Through September 2019)	Principal: • Ms. Kimula D. Oce (No Change). Treasurers: Ms. Alemarie Gonzalez-Rubi (Part-Time, Through September 2019) Ms. Silvia E. Soto (Change of Treasurer Since Prior Audit).
3191	Ada Merritt K-8 Center (1-Year Audit) (2018-19)	Principal: • Ms. Carmen M. Garcia Treasurer: Ms. Gina S. Ferrandiz	Principal: • Ms. Carmen M. Garcia (No Change). Treasurer: Ms. Gina S. Ferrandiz (No Change).
5101	John I. Smith K-8 Center (1-Year Audit) (2018-19)	Principal: • Mr. Genaro Navarro Treasurer: Ms. Lianne M. Perez	Principal: • Mr. Genaro Navarro (No Change). Treasurer: Ms. Lianne M. Perez (No Change).
5831	Henry S. West Laboratory School (1-Year Audit) (2018-19)	Principal: • Ms. Barbara R. Soto Pujadas Treasurer: Ms. Eslyn Regis	Principal: • Ms. Barbara R. Soto Pujadas (No Change). Treasurer: Ms. Eslyn Regis (No Change).
6031	Brownsville Middle (1-Year Audit) (2018-19)	Principal: • Mr. Marcus L. Miller Treasurer: Ms. Linda R. Buckhannan	Principal: • Mr. Marcus L. Miller (No Change). Treasurer: Ms. Linda R. Buckhannan (No Change).
6071	George Washington Carver Middle (1-Year Audit) (2018-19)	Principal: • Ms. Shelley F. Stroleny Treasurers: Ms. Vilma Gonzalez (Through January 2019) Ms. Angela Camell-Rowe (Part-Time) Ms. Maria M. Falla	Principal: • Ms. Shelley F. Stroleny (No Change). Treasurers: Ms. Angela Camell-Rowe (Part-Time) Ms. Maria M. Falla (No Change).

LIST OF SCHOOL PRINCIPALS AND OTHER RESPONSIBLE STAFF

Work Loc. No.	Schools/Centers & Audit Scope	Principal(s)/Administrator(s) & Other Responsible Staff During Audit Period	Current Principal(s)/Administrator(s) & Other Responsible Staff
6011	Georgia Jones-Ayers Middle (1-Year Audit) (2018-19)	Principal: • Dr. Carol R. Sampson	Principal: • Dr. Carol R. Sampson (No Change).
		Treasurer: Ms. Glenda M. Davis	Treasurer: Ms. Glenda M. Davis (No Change).
7071	Coral Gables Senior (1-Year Audit) (2018-19)	Principal: • Mr. Adolfo L. Costa	Principal: • Mr. Adolfo L. Costa (No Change).
		Treasurers: Ms. Regla Martos (Through February 2019) Ms. Isvet Martinez	Treasurer: Ms. Isvet Martinez (No Change).
7005	iTech @ Thomas A. Edison Educational Center (1-Year Audit) (2018-19)	Principal: • Dr. LaShinda S. Moore	Principal: • Dr. LaShinda S. Moore (No Change).
		Treasurers: Ms. Sharon R. Storr-Bowden (Through July 2018) Ms. Bibihaydee M. Ortiz (Through November 2018) Ms. Fania Innocent	Treasurer: Ms. Fania Innocent (No Change).
7161	Maritime & Science Technology Academy (1-Year Audit) (2018-19)	Principal: • Dr. Derick R. McKoy	Principal: • Dr. Derick R. McKoy (No Change).
		Treasurer: Ms. Katrina S. Brown (Through November 2019)	Treasurer: Ms. Teresa Nickerson (Change of Treasurer Since Prior Audit).
7341	Miami Jackson Senior (1-Year Audit) (2018-19)	Principal: • Ms. Rennina L. Turner	Principal: • Ms. Rennina L. Turner (No Change).
		Treasurers: Mr. Angel L. Gonzalez (Through July 2018) Ms. Tamara V. Wilson	Treasurer: Ms. Tamara V. Wilson (No Change).
7055	Young Women's Preparatory Academy (1-Year Audit) (2018-19)	Principal: • Ms. Concepcion I. Martinez	Principal: • Ms. Concepcion I. Martinez (No Change).
		Treasurer: Ms. Margaret Washington	Treasurer: Ms. Margaret Washington (No Change).

PROPERTY SCHEDULE

The schedule below includes the results of property inventories of 50 schools/centers.
The results of the property inventories in this report are as follows:

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec . Value		
North Region Office Schools/Centers								
0321	Biscayne Beach Elementary	119	\$ 335,904	-	\$ -	\$ -	-	\$ -
0461	Brentwood Elementary	178	417,272	2	3,264	-	-	-
0481	James H. Bright/J.W. Johnson Elementary	178	407,233	-	-	-	-	-
0681	Carol City Elementary	148	323,634	-	-	-	1	1,824
1161	Crestview Elementary	150	345,357	-	-	-	-	-
1921	Flamingo Elementary	167	411,262	-	-	-	-	-
4121	Dr. Robert B. Ingram Elementary	180	493,109	-	-	-	-	-
3241	Miami Gardens Elementary	79	177,035	-	-	-	-	-
3861	North Glade Elementary	109	263,406	-	-	-	-	-
3901	North Hialeah Elementary	150	351,907	-	-	-	-	-
4001	Norwood Elementary	127	262,350	-	-	-	-	-
4541	Rainbow Park Elementary	123	281,863	-	-	-	-	-
5021	Ben Sheppard Elementary	161	405,662	-	-	-	-	-
5601	Twin Lakes Elementary	106	262,488	-	-	-	-	-
2371	West Hialeah Gardens Elementary	148	332,478	-	-	-	-	-
3001	West Lakes Preparatory Academy	49	190,441	-	-	-	-	-
7291	Jose Marti Mast 6-12 Academy	289	1,102,163	-	-	-	-	-
7031	Mast @ FIU Biscayne Bay Campus	5	17,323	-	-	-	-	-
7391	Miami Lakes Educational Center	422	1,309,467	-	-	-	-	-
7541	North Miami Beach Senior	505	1,247,499	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec . Value		
Central Region Office Schools/Centers								
0101	Arcola Lake Elementary	94	219,100	-	-	-	-	
0721	George Washington Carver Elementary	107	203,743	-	-	-	-	-
1761	David Fairchild Elementary	134	258,295	-	-	-	-	-
1801	Fairlawn Elementary	96	268,214	-	-	-	-	-
2351	Eneida Massas Hartner Elementary	107	265,875	-	-	-	-	-
2781	Kinloch Park Elementary	127	312,589	-	-	-	-	-
3051	Toussaint L'Ouverture Elementary	83	210,614	-	-	-	-	-
3181	Melrose Elementary	153	382,080	-	-	-	-	-
4681	Riverside Elementary	158	397,194	-	-	-	-	-
0081	Lenora B. Smith Elementary	137	364,717	-	-	-	-	-
5361	Springview Elementary	134	341,181	-	-	-	-	-
5441	Sylvania Heights Elementary	170	363,427	-	-	-	-	-
5561	Frances S. Tucker Elementary	108	319,782	-	-	-	-	-
0961	Coral Gables Preparatory Academy	172	455,080	-	-	-	-	
1401	Charles R. Drew K-8 Center	275	678,193	-	-	-	-	-
1441	Paul Laurence Dunbar K-8 Center	171	372,960	-	-	-	-	-
1601	Edison Park K-8 Center	104	273,227	-	-	-	-	-
5861	Dr. Henry W. Mack/West Little River K-8 Center	169	354,363	-	-	-	-	-
3191	Ada Merritt K-8 Center	118	282,868	-	-	-	-	-
5101	John I. Smith K-8 Center	333	797,733	-	-	-	-	-
5831	Henry S. West Laboratory School	114	230,653	1	1,257	1,013	-	-
6031	Brownsville Middle	254	651,348	-	-	-	-	-

PROPERTY SCHEDULE

Work Location No.	Schools/Centers	CURRENT INVENTORY					PRIOR INVENTORY	
		Total Items	Dollar Value	Unlocated Items			No. Of Unloc. Items	Dollar Value
				No. Of Items	At Cost	At Deprec. Value		
6071	George Washington Carver Middle	207	465,633	-	-	-	-	-
6011	Georgia Jones-Ayers Middle	259	741,049	-	-	-	-	-
7071	Coral Gables Senior	560	1,608,713	-	-	-	-	-
7005	iTech @ Thomas Edison Educational Center	313	723,032	-	-	-	-	-
7161	Maritime & Science Technology Academy (MAST)	396	1,183,901	-	-	-	-	-
7341	Miami Jackson Senior	545	1,982,810	-	-	-	-	-
7791	Booker T. Washington Senior	574	1,938,372	-	-	-	-	-
7055	Young Women's Preparatory Academy	118	321,612	-	-	-	-	-
TOTALS		9,683	\$ 25,906,216	3	\$ 4,521	\$ 1,013	1	\$ 1,824

PROPERTY SCHEDULE

The following table is an analysis of Plant Security Reports. Three schools/centers filed a Plant Security Report. Those schools/centers reported herein that have not filed Plant Security Reports are excluded from this schedule:

Work Location No.	Schools/Centers	No. Of Plant Security Reports	Total Items	Total Amount At Cost	Computers	Audio Visual	Other ^(a)	Total Depreciated Value
<u>North Region Office School/Center</u>								
1161	Crestview Elementary	1	1	\$ 1,295	\$ -	\$ -	\$ 1,295	\$ 1,072
<u>Central Region Office Schools/Centers</u>								
5101	John I. Smith K-8 Center	1	2	2,076	2,076	-	-	-
6031	Brownsville Middle	1	1	2,298	-	-	2,298	-
TOTALS		3	4	\$ 5,669	\$ 2,076	\$ -	\$ 3,593	\$ 1,072

Note:

(a) "Other Equipment" consists of a food transport cart and heavy-duty pressure cleaner.

FINDINGS AND RECOMMENDATIONS

1. **Bookkeeping Practices And Internal Fund Procedures Over Disbursements Need Improvement** ***Booker T. Washington Senior High School***

For the 2018-2019 fiscal year, total receipts and disbursements amounted to approximately \$270,000 and \$324,000, respectively. Our current audit disclosed that similar to the prior audit, the disbursement function needs improvement. Overall, the school was not monitoring expenditures and availability of funds to make purchases, invoices were not paid in a timely manner and proper procedures for documenting disbursements were not always followed. Most of these conditions happened under the former Treasurer. A new Treasurer was hired in August 2019. Details follow:

Improper Monitoring of Expenditures

Section III, Chapters 3, 4, and 8 of the *Manual of Internal Fund Accounting* prohibit individual Classes and Clubs and Trust Program accounts, and the overall Internal Funds' General Program from closing the year with a deficit balance. However, our review disclosed that:

- 1.1. At June 30, 2019, the overall Internal Funds' General Program closed the year with a deficit balance of approximately \$(40,000). According to the school, the former Treasurer had misposted several expenditures to this program. After the closing of the 2018-2019 fiscal year, between September 2019 and January 2020 *using revenues mostly corresponding to the 2019-2020 fiscal year*, the current Treasurer (with assistance from the Internal Funds Business Manager¹) reversed and posted several of these charges to other allowable accounts totaling approximately \$33,000². Additionally, the school received vending machine commissions and donations for general use during 2019-2020 which were posted to the General Program and further reduced the deficit. As of January 2020, the General Program's overall balance was \$(1,200).

We also noted that two other accounts from the Classes and Clubs and Trust Programs closed the year with an aggregate deficit balance of approximately \$(4,100). As of January 2020, one account continues to carry a deficit of approximately \$(1,400).

¹ The Internal Funds Business Manager from the Internal Funds Accounting Division provides assistance and support to school Treasurers. The Division is housed within the Office of Controller.

² Of this total, approximately \$26,000 was charged to the Fund 9 account using 2019-2020 revenues. Fund 9 revenues are those discretionary district funds that the schools can access through the Fund 9 reimbursement mechanism to pay for materials and educational supplies. Also, approximately \$5,000 was reclassified to Trust Program accounts and \$2,000 to Classes and Clubs Program. Some Internal Funds accounts used did have some available funds at the end of the fiscal year. However, the school is mostly using budgeted funds available through the Fund 9 mechanism to clear past year expenditure issues.

Disbursement Procedures Not Followed

Pursuant to Section II, Chapters 4 and 5 of the *Manual of Internal Fund Accounting*, payments to vendors must be made within thirty (30) days of satisfactory receipt of goods/services, unless the school obtains written agreements with the vendors to delay payment. In addition, Section II, Chapter 4 of the *Manual of Internal Fund Accounting*, states that before an order/purchase of goods, supplies, or merchandise, etc. costing \$100 or more is made, a Purchase Order must be approved by the Principal/Designee and processed by the Treasurer prior to the order being placed or the purchase being made. From a sample of 17 disbursements totaling approximately \$14,000 we found that:

- 1.2. In eight instances, invoices totaling approximately \$2,400 were paid late. Delays of up to five months were noted.
- 1.3. In 15 instances, purchase orders were completed after-the-fact.
- 1.4. In August 2019, the school received an order of physical education uniforms totaling approximately \$3,600 without an approved purchase order and the school has been selling the uniforms throughout the year. The vendor agreed to receive payment past 30 days; however, no payments have been made. A similar activity was cited in the prior audit due to uniforms unaccounted for and a year-end account balance of approximately \$(2,700) that carried over to this current year. Although based on our verification, uniforms appear to be accounted for this year and the school has sold approximately \$3,400 in uniforms, the account has available funds of only approximately \$700 as result of the large deficit carryover.

RECOMMENDATIONS

We continue to recommend that:

- 1.1. **The school administration should identify a designee to oversee the general bookkeeping of internal funds and should implement a periodic system of review over the bookkeeping and disbursing of funds. This is to ensure that disbursements are processed in a timely manner, that the use of purchase orders is enforced, and that purchase orders are approved by the administration prior to the order being placed or the purchase being made.**
- 1.2. **The school administration/designee should not approve any expenditures unless sufficient funds are available in the account. As a good measure, a printout of the balance of the individual account to be charged should be attached to the check before being presented to the responsible administrator for his/her review and signature. In addition, all deficits should be corrected immediately.**
- 1.3. **The school should devise an action plan to pay the P.E. uniform vendor as soon as funds are identified for this purpose.**

Person(s) Responsible:

**Principal, Vice Principal, Assistant Principal
Treasurer and Back-Up Treasurer**

Management Response:

The Principal met with the Vice Principal, Assistant Principal, Treasurer, and Back-up Treasurer and reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting to ensure compliance with remittance of payment of vendors within thirty (30) days of satisfactory receipt of goods/services, unless written agreement is obtained to delay payment from the vendor. The Principal met with all staff and reviewed the requirement of acquiring written approval from the Principal and in his absence the Vice Principal prior to ordering or purchasing an item.

The Principal met with the Vice Principal, Assistant Principal, Treasurer, and Back-Up Treasurer and reviewed Section III, Chapters 3, 4, and 8 of the Manual of Internal Fund Accounting to ensure compliance with procedures related to accurate depositing and expenditures of funds. Additionally, the Principal directed the Treasurer to provide a printout of the available balances of the account to be charged and attach to the check before presenting for review and signature to ensure that adequate funds are available. The Principal has worked with the various stakeholder groups to identify sources of funding in forms of donations, as well as, sought guidance from the Districts and Regional internal Fiscal Review Teams (FRT) to appropriately reduce the deficits utilizing vending machine proceeds.

The Principal held a meeting with faculty/staff and outlined the proper procedures as it relates to purchasing of items and the requirement of submitting purchase orders to the Vice Principal and Treasurer for prior approval. The Principal contacted the P. E. uniform vendor and established a payment plan for the outstanding bill.

Person(s) Responsible:

Central Region Office Administration

Management Response:

The Financial/Business Director directed the Principal to meet with the Vice Principal, Athletics Business Manager, Athletic Director, Treasurer, and Club Sponsors to review procedures related to depositing, expenditure and proper accountability of funds in various Classes & Clubs, Trust Programs and the Internal Funds' General Program. The Principal was directed to contact the Office of Controller to request assistance with devising a plan to ensure positive balances in the various Classes & Clubs, Trust Programs and the Internal Funds' General Program.

The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to review account structures and available balances prior to approving expenditures.

The Region has requested the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures, fiscal practices and related documents.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency. The Principal and Treasurer were directed to attend 2020-2021 Money DOES Matter Support Program.

Person(s) Responsible:

School Operations Administration

Management Response:

School Operations has reviewed the audit findings cited in the 2018-2019 fiscal year reports of Booker T. Washington Senior High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as, treasurers in schools with audit findings to participate in this year-long training. Moving forward, MDMSP will also include previous treasurers that were at the school performing the job during the audit year and exceptions are cited.
- School Operations through the Region has collaborated with the Office of the Controller to designate a business manager to provide additional support to the Treasurer in implementing a periodic system of review over the bookkeeping and disbursement process.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school to that there is adequate funding available in the various accounts to ensure that budgeted funds meet expected needs of the program.

OBJECTIVES, SCOPE AND METHODOLOGY

The objectives of our audits were to:

- express an opinion on the internal fund financial statements of the schools/centers for the one fiscal year ended June 30, 2019;
- evaluate compliance by the schools/centers with the policies and procedures prescribed in the *Manual of Internal Fund Accounting*;
- provide assurances regarding compliance with payroll procedures, as well as compliance with Purchasing Card Program procedures and with certain information technology controls;
- verify compliance by the schools/centers with the policies and procedures prescribed by the *Manual of Property Control Procedures*, and determine the adequacy of controls over the safeguarding of property items with an individual cost of \$1,000 or more;
- evaluate compliance with the policies and procedures set forth in the *Title I Administration Handbook*; and
- ascertain compliance with State law, State Board of Education Rules, School Board Policy, manuals, directives and FTE reporting documentation procedures as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

The scope of our internal fund audits covered operations during the period of July 1, 2018 through June 30, 2019. Depending on the individual school audited:

- the scope of the Title I Program, Payroll and Purchasing Card Program audits was the 2018-2019 fiscal year;
- the scope of the selected information technology controls audit covered the 2018-2019 fiscal year, and at one school covered the 2019-2020 fiscal year;
- the scope of the FTE audit was the 2018-2019 fiscal year, Survey 3 (February 2019) or the 2019-2020 fiscal year, Survey 2 (October 2019); and
- the scope of the Property Inventory audit was the 2019-2020 fiscal year.

Our procedures were as follows:

- reviewed written School Board policies and procedures;
- interviewed school staff and performed analytical analysis of account balances;
- examined, on a sample basis, transactions, processes, supporting documentation and records;
- performed current physical inventories of property items with an individual cost of \$1,000 or more;
- follow-up on prior audit recommendations; and
- performed various other audit procedures as deemed necessary.

We conducted our audits in accordance with generally accepted government auditing standards (GAGAS) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures stated in this report. An audit also includes assessing the accounting principles used and significant estimates made by the administration, if any. We believe that our audits provide reasonable basis for our opinion. The results of the property audits in this report were in all material respects similarly conducted in accordance with GAGAS, with the exception of the continuing professional education requirement not followed by our property auditors.

Internal Control Matters

Our audits also included an assessment of applicable internal controls and compliance with the requirements of School Board policies and procedures that would satisfy our audit objectives. In accordance with GAGAS, we are required to disclose and communicate to management control deficiencies identified during our audits. Other matters found not significant within the context of the audit objectives were communicated orally and/or in writing to management.

BACKGROUND

INTERNAL FUNDS

According to Section 1011.07, Florida Statutes, *Planning and Budgeting-Internal Funds*, and State Board of Education Rule 6A-1.001, *District Financial Records*, through direct reference to Chapter 8 of the Florida Department of Education's *Financial and Program Cost Accounting and Reporting for Florida Schools*, the School Board is responsible for providing an annual audit of the schools' internal funds.

Internal funds are monies collected and expended within a school which are used for financing activities not otherwise financed by the School Board. These monies are collected in connection with school athletic events, fund-raising activities, various student activities and class field trips, after school care and Community School programs, gifts and contributions made by the band or athletic booster clubs, civic organizations, parent-teacher organizations, commercial agencies and all other similar monies, properties or benefits.



Each school administers its internal funds separately through an operational checking account, following District guidelines as established in the *Manual of Internal Fund Accounting*.

Prior to spending internal funds, schools/centers invest their cash in designated depositories. Funds not used in the daily operations may be invested in the MDCPS-Money Market Pool Fund.

The Fund's interest rate as of June 30, 2019, was 2.557%.

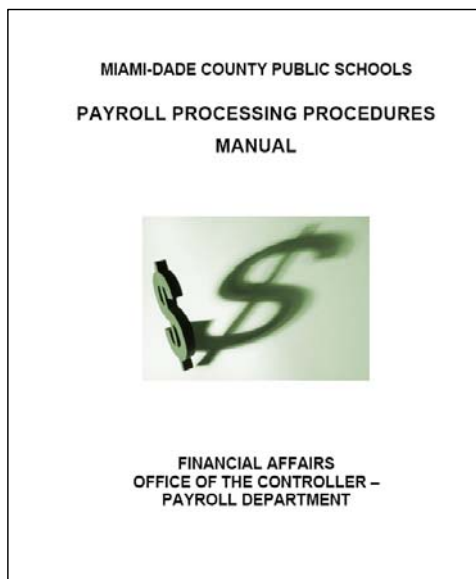
Various fund-raising activities are conducted by independent, school-related organizations such as booster clubs, parent-teacher associations, etc. If these fund-raising activities are conducted entirely by these organizations and no board employee handles or keeps custody of the funds or merchandise, these activities are not recorded in the schools/centers' internal funds and consequently are not audited by us.

PROPERTY

At M-DCPS, the management of property items must comply with the guidelines established in the Manual of Property Control Procedures. According to Chapter 274.02 of the Florida Statutes, a complete physical inventory of all property shall be taken annually, be compared with the property record, and discrepancies must be identified and reconciled. Furthermore, the Florida Department of Financial Services, Rule Chapter 69I-73 establishes that “all property with a value or cost of \$1,000 or more and a projected useful life of one year or more shall be recorded in the local government’s financial system as property for inventory purposes”.

Our office conducts yearly inventories at each school/center of all property items with an original cost of \$1,000 or more. These inventories are customarily scheduled and performed at the sites after the first day of school and before the end of the school year. Consequently, the property inventories of schools/centers audited during the summer months of July and August are customarily conducted at a later date, unless staff is available at the sites and time permits. Inventories pending at year-end will be conducted and reported for the next fiscal year.

PAYROLL



All payroll transactions must be processed following the *Payroll Processing Procedures Manual*, which establishes the guidelines for the recordkeeping, reporting, and maintenance of payroll and payroll records.

At M-DCPS, the Systems Applications and Products in Data Processing (SAP) Time, Payroll and Benefits module replaced the mainframe Payroll Absence Reporting System previously used by the school system to process the payroll. The changeover to the SAP module became effective on October 28, 2011 and the first pay date under SAP Time, Payroll and Benefits was November 18, 2011. At present, although the ‘behind-the-scenes’ system processes are significantly different and updated, the payroll procedures for documenting employees’ time and

attendance at the school sites have not changed when compared to the former system.

Each school/center processes its own biweekly payrolls. Timekeeping personnel enter the employees’ time and attendance data on a centralized information system. After the information is entered into the system, it is approved by the principal on-line. Subsequently, the payroll department reviews the information and processes the payroll.

The process for distributing payroll checks and checks advices at the sites changed in 2009 in an effort to eliminate paper checks and paper advices. Employees who received paper checks at the sites were requested to enroll in direct deposit for all payroll-related

payments and were directed to the Employee Portal located in the District's website to access their payroll information and print the payroll check advices. Although payroll check distribution at the sites has been greatly minimized, sites are still required to maintain controls over the distribution of payroll checks for those employees who have not signed for direct deposit at this time.

PURCHASING CARD (P-CARD) PROGRAM

At the schools, principals administer the purchasing credit card program, which must comply with the guidelines established in the Purchasing Credit Card Program Policies & Procedures Manual. The P-Card program was designed to streamline the acquisition process by enabling employees at the school sites to make small dollar purchases (less than \$3,000 per individual transaction) for materials and supplies. The program is currently managed by the Accounts Payable Department.

- *The P-Card Program enables school sites to make small purchases of less than \$3,000 per individual transaction for materials and supplies*
- *It expedites the procurement process at the school sites.*

TITLE I PROGRAM



Schools/centers implementing Title I Programs are required to meet the requirements of the *Every Student Succeeds Act* (ESSA) that was signed into law on December 10, 2015, and that took effect in the 2017-2018 fiscal year. ESSA amended the *Elementary and Secondary Education Act* (ESEA) of 1965 and replaced *No Child Left Behind* (NCLB).

Each year, an Economic Survey is conducted by the District to rank schools/centers from highest to lowest, based on the percentage of participating students from

low income families, and to allocate Title I funds to those eligible schools/centers in rank order. The cut-off point for eligibility is based on the Title I allocation received from the State and other program components.

Schools/centers follow specific criteria for the use of Title I funds as delineated in the *Title I Administration Handbook*. Purchases of supplies and equipment are processed through regular district channels or via use of the P-Card Program, depending on the amount. Salary expenditures must comply with budgetary requirements and must be directly related to activities associated with the grant.

At the schools/centers, principals administer Title I programs with oversight from the Region Offices within School Operations, under the overall direction of the Department of Title I Administration.

To promote schoolwide compliance with Federal, State, and District regulations and guidelines, and ensure that appropriate evidence sources document compliance, the Office of Management and Compliance Audits incorporated the audit of this program into the school audits at selected schools/centers effective February 2007.

FULL-TIME EQUIVALENT (FTE)

Miami-Dade County Public Schools receives a significant portion of its revenue from State funding through the Florida Education Finance Program (FEFP).

The funding provided by FEFP is based upon the number of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The

Section 1010.305, Florida Statutes vests the Auditor General with the authority to periodically examine the records of school districts, determine compliance with State law and State Board of Education rules relating to the classification, assignment, and verification of full-time equivalent student enrollment and student transportation reported under FEFP. Generally, these audits are conducted every two years; but could be scheduled sooner.

individual student thus becomes equated to a numerical value known as an unweighted FTE. FEFP funds are primarily generated by multiplying the number of FTE students in each of the funded educational programs by a cost factor to obtain weighted FTEs.

Schools/centers are responsible for verifying student membership data submitted to the Florida Department of Education (FDOE) for funding purposes. This is accomplished through the FTE survey process. The results of these surveys are FTE reports which allow schools/centers to verify the data and make corrections as needed. Once this process is completed, the district transmits the information to the FDOE. During the 2018-2019 and 2019-2020 fiscal years, months selected by the FDOE for these surveys are as follows:

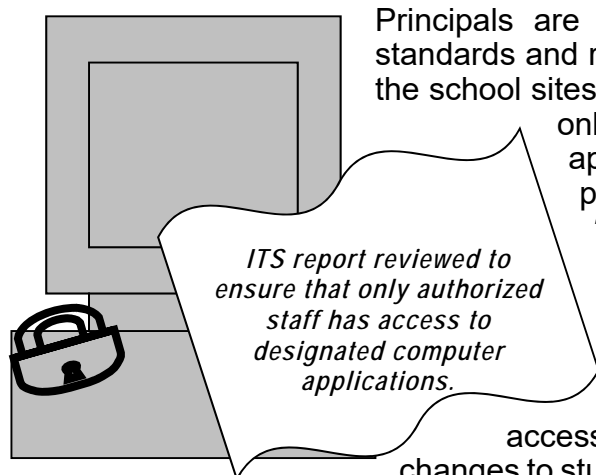
Survey Period No.	Time Period of Survey
1	July (Summer School only)
2	October
3	February
4	June (Summer School only)

Schools/centers are also responsible for maintaining an audit trail to ascertain compliance with State law, State Board of Education and School Board Policies as they relate to student attendance, Special Education, English Language Learners, Cooperative Education and Teacher Certification.

Incomplete/inaccurate student records which do not adequately support/justify funding levels may give rise to losses in funding. Similarly, teacher certification is closely linked to FTE funding and must be monitored on an ongoing basis to prevent similar losses in funding to the District. Aside from the monetary losses, non-compliance issues are closely reviewed by the Auditor General and included in their reports.

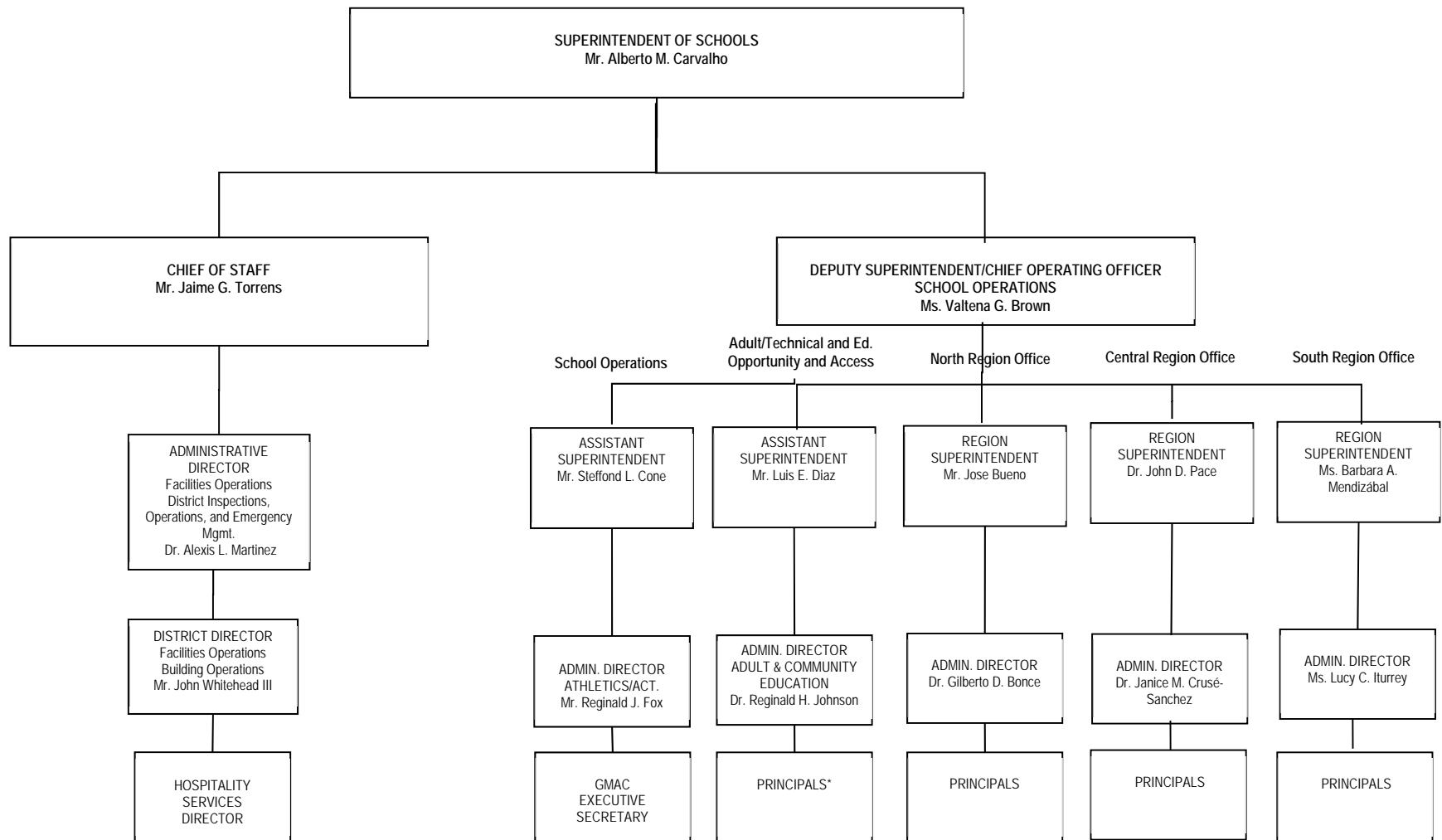
As of the 2007-2008 fiscal year, FTE audits have been incorporated as part of the school audits routinely performed by the Office of Management and Compliance Audits. FTE audits are conducted at selected schools/centers based on audit criteria developed by this office.

DATA SECURITY MANAGEMENT REPORT



Principals are responsible for ensuring that network security standards and related security procedures are being observed at the school sites. Part of their responsibility includes ensuring that only authorized staff has access to designated applications. Information Technology Services (ITS) produces a monthly report for each location titled *"Authorized Applications for Employees by Locations Report"*. Principals are responsible for reviewing this report to determine the appropriateness of applications approved for each employee, as to whether they are required for his or her assigned duties; and to ensure that access to the computer application that allows for changes to students' academic grades is limited to a specific and restricted number of authorized personnel.

ORGANIZATIONAL CHART (SCHOOLS/CENTERS)




*Includes Systemwide Business and Industry Services Center.

APPENDIX
MANAGEMENT'S RESPONSES

MEMORANDUM

February 26, 2020

TO: Dr. John D. Pace, Region Superintendent
Central Region Office

FROM: Mr. William Aristide, Principal 
Booker T. Washington Senior High School

SUBJECT: ADMINISTRATIVE RESPONSE OF INTERNAL AUDIT REPORT OF BOOKER T. WASHINGTON SENIOR HIGH SCHOOL FOR THE 2018-2019 FISCAL YEAR
JULY 1, 2018 THROUGH JUNE 30, 2019

The following is submitted in response to the Audit Report of Booker T. Washington Senior High School for the 2018-2019 fiscal year. The audit findings have been carefully reviewed by the Principal. It is to be noted that the bookkeeping errors identified were made by the previous Treasurer. As a result, the Principal has implemented the following corrective actions in order to prevent the recurrence of similar conditions and ensure strict compliance is maintained with Board policies and procedures.

RECOMMENDATIONS

- 1.1 The school administration should identify a designee to oversee the general bookkeeping of internal funds and should implement a periodic system of review over the bookkeeping and disbursing of funds. This is to ensure that disbursements are processed in a timely manner, that the use of purchase orders is enforced, and that purchase orders are approved by the administration prior to the order being placed or the purchase being made.
- 1.2 The school administration/designee should not approve any expenditures unless sufficient funds are available in the account. As a good measure, a printout of the balance of the individual account to be charged should be attached to the check before being presented to the responsible administrator for his/her review and signature. In addition, all deficits should be corrected immediately.
- 1.3 The school should devise an action plan to pay the P.E. uniform vendor as soon as funds are identified for this purpose.

Person(s) Responsible: Principal, Vice Principal, Assistant Principal, Treasurer, and Back-Up Treasurer

Management Response:

The Principal met with the Vice Principal, Assistant Principal, Treasurer, and Back-up Treasurer and reviewed Section II, Chapters 4 and 5 of the Manual of Internal Fund Accounting to ensure compliance with remittance of payment of vendors within thirty (30) days of satisfactory receipt of goods/services, unless written agreement is obtained to delay payment from the vendor. The Principal met with all staff and reviewed the requirement of acquiring written approval from the Principal and in his absence the Vice Principal prior to ordering or purchasing an item.

The Principal met with the Vice Principal, Assistant Principal, Treasurer, and Back-Up Treasurer and reviewed Section III, Chapters 3, 4, and 8 of the Manual of Internal Fund Accounting to ensure compliance with procedures related to accurate depositing and expenditures of funds. Additionally, the Principal directed the Treasurer to provide a printout of the available balances of the account to be charged and attach to the check before presenting for review and signature to ensure that adequate funds are available. The Principal has worked with the various stakeholder groups to identify sources of funding in forms of donations, as well as, sought guidance from the Districts and Regional internal Fiscal Review Teams (FRT) to appropriately reduce the deficits utilizing vending machine proceeds.

The Principal held a meeting with faculty/staff and outlined the proper procedures as it relates to purchasing of items and the requirement of submitting purchase orders to the Vice Principal and Treasurer for prior approval. The Principal contacted the P. E. uniform vendor and established a payment plan for the outstanding bill.

Thank you for your continued assistance. If additional information is needed, please feel free to contact me at 305-324-8900.

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia

MEMORANDUM

February 27, 2020
JDP/#036/2019-20

TO: Mrs. Valtena G. Brown, Deputy Superintendent/Chief Operating Officer
School Operations

FROM: Dr. John D. Pace, Region Superintendent 
Central Region Office

SUBJECT: **CENTRAL REGION OFFICE RESPONSE TO INTERNAL AUDIT REPORT FOR
BOOKER T. WASHINGTON SENIOR HIGH**

Please find attached the responses to the 2018-2019 audit findings for Booker T. Washington Senior High. The Central Region Office has reviewed the exception cited. The following support activities will be implemented at the Region level.

1. Bookkeeping Practices and Internal Fund Procedures Over Disbursements Need Improvement

The Financial/Business Director directed the Principal to meet with the Vice Principal, Athletics Business Manager, Athletic Director, Treasurer, and Club Sponsors to review procedures related to depositing, expenditure and proper accountability of funds in various Classes & Clubs, Trust Programs and the Internal Funds' General Program. The Principal was directed to contact the Office of Controller to request assistance with devising a plan to ensure positive balances in the various Classes & Clubs, Trust Programs and the Internal Funds' General Program.

The Principal was directed to develop a system to include the review of accounts for funds balance on a weekly basis. The Principal was directed to review account structures and available balances prior to approving expenditures.

The Region has requested the assistance of the Business Manager from the Office of the Controller Internal Funds Accounting Division. The Region's Fiscal Review Team with participation of the Business Manager will conduct on a quarterly basis, a school site review of approved student activities procedures, fiscal practices and related documents.

The Principal will be required to address specific fiscal management job targets on the Performance Planning and Assessment System Planning Form and provide progress points and evidence of progress to improve business and professional standards for effectiveness and efficiency. The Principal and Treasurer were directed to attend 2020-2021 Money DOES Matter Support Program.

Thank you for your assistance and cooperation. If there are any additional questions, please contact me.


JDP/JCS

cc: Dr. Janice Cruse-Sanchez
Ms. Cynthia Gracia
William Aristide

MEMORANDUM

March 3, 2020

TO: Maria T. Gonzalez, Chief Auditor
Office of Management and Compliance Audits

FROM: Valtena G. Brown, Deputy Superintendent/Chief Operating Officer 
School Operations

**SUBJECT: SCHOOL OPERATIONS RESPONSE TO SELECTED SCHOOL AUDITS
IN THE CENTRAL REGION CENTER**

School Operations has reviewed the audit findings cited in the 2018-2019 fiscal year reports of Booker T. Washington Senior High School.

In response to the report, the following list outlines preventative actions taken by School Operations:

- The Money DOES Matter Support Program (MDMSP) requires newly assigned, current and former principals with audit exceptions, as well as, treasurers in schools with audit findings to participate in this year-long training. Moving forward, MDMSP will also include previous treasurers that were at the school performing the job during the audit year and exceptions are cited.
- School Operations through the Region has collaborated with the Office of the Controller to designate a business manager to provide additional support to the Treasurer in implementing a periodic system of review over the bookkeeping and disbursement process.
- District's Fiscal Review Teams will provide additional support to principals through periodic visits to provide guidance with ensuring that controls and safeguards are in place at the school to that there is adequate funding available in the various accounts to ensure that budgeted funds meet expected needs of the program.

If you have any questions, please contact me at 305 995-2938.

VGB:cg
M070

cc: Region Superintendent
Ms. Cynthia Gracia
Region Director
Mr. William Aristide

Anti-Discrimination Policy

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 – no public school shall deny equal access to, or a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, citizenship status, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

For additional information contact:

Office of Civil Rights Compliance (CRC)
Executive Director/Title IX Coordinator
155 N.E. 15th Street, Suite P104E
Miami, Florida 33132

Phone: (305) 995-1580 TDD: (305) 995-2400

Email: crc@dadeschools.net Website: <http://crc.dadeschools.net>

Rev: 08/2017



Miami-Dade County Public Schools

*INTERNAL AUDIT REPORT
SELECTED SCHOOLS/CENTERS
MARCH 2020*

Office of Management and Compliance Audits
1450 N. E. 2nd Avenue, Room 415
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<http://mca.dadeschools.net>